



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

May 16, 2006

Governing Board
Wellton Elementary School District No. 24
P.O. Box 517
Wellton, AZ 85356-0517

Members of the Board:

Beginning with fiscal year 2004, school districts with an adopted expenditure budget of less than \$2 million but more than \$700,000 for the Maintenance and Operation Fund must have a biennial financial statement audit and should submit the related audit reports to our Office within 9 months of the end of the second fiscal year. The district's auditors must also prepare and submit Uniform System of Financial Records (USFR) Compliance Questionnaire for the second fiscal year.

The District elected to contract for annual single audits for the years ended June 30, 2004 and 2005. The District's single audit reports and questionnaire for the year ended June 30, 2005, were due by March 31, 2006; however, we have not received them. Consequently, the District has not complied with the USFR and state law in regard to report submission.

If the District does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the District's noncompliance and request that appropriate action be taken as prescribed by Arizona Revised Statutes §15-272.

If you have questions about this letter or the action the District must take, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA
Accounting Services Manager

cc: Ms. Laura Noel, Superintendent
Wellton Elementary School District No. 24
The Honorable Thomas Tyree, Yuma County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education